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I hereby certify that this correspondence is being transmitted via facsimile to the United States Patent and Trademark Office at (571) 273-8300 and is addressed to: Mail Stop AF, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on:

Date: July 5, 2006

By:

Deborah A. Mien

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
PATENT

Serial No.: 09/892,926 Docket No.: 29288.1400
Inventors(s): Yasuhiro OGATA et al. Confirmation No.: 3852
Assignee(s): Matsushita Electric Industrial Co., Ltd.
U.S. Filing Date: June 26, 2001 Art Unit: 2621
Title: AUDIO AND VIDEO RECORDING AND REPRODUCTION
APPARATUS FOR REPRODUCING
AUDIO SIGNALS HAVING
DIFFERENT VOLUME LEVELS Examiner: Helen Shibru

REPLY

Mail Stop AF
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Honorable Commissioner:

In reply to the Final Office Action mailed on April 6, 2006, of which this Reply is filed within the three month shortened statutory period to reply, please amend the above-identified application as follows:

Listing of claims begins on page 2 of this paper.

Remarks/Arguments begin on page 5 of this paper.